

Annual Withholding Tax Return

For Assistance

If you have questions, please call one of the following help numbers:

Phoenix(602) 255-2060
Other Arizona areas(800) 843-7196
Form Orders(602) 542-4260
Forms by Fax(602) 542-3756
Recorded Tax Information
 Phoenix(602) 542-1991
 Other Arizona areas ..(800) 845-8192
Hearing impaired TDD use
 Phoenix(602) 542-4021
 Other Arizona areas ...(800) 397-0256

Visit Our web Site

<http://www.revenue.state.az.us>

Use of Form A-1R

Use Form A-1R, the annual withholding tax return, to perform the reconciliation required by ARS § 43-412. Form A-1R is also the Arizona transmittal return for federal Forms W-2, W-2G, W-2C, and/or 1099-R (if the Forms 1099-R include Arizona withholding). These forms are required to be filed with the Form A-1R as an integral part of the reconciliation required by the statute.

Filing of Returns

This return is to be filed on a calendar year basis only. The return is due by February 28 of the year following the calendar year for which payments were made. The return should be sent to:

Arizona Department of Revenue
PO Box 29009
Phoenix AZ 85038-9009

An employer may apply for an extension of time in which to file Arizona Form A-1R upon a showing of good cause. The extension request form may be obtained by contacting the Arizona Department of Revenue, License and Registration Section, at (602) 542-4260 or 1-800-352-4090.

In reporting amounts withheld, include on line 2 and in the monthly payment record all monies withheld for the fourth quarter or December, even though payment of amounts withheld was not remitted to the department until the following January.

Amended Returns

If you are filing an amended Form A-1R, check the amended return box. Complete the form using your corrected figures.

Underpayments

After reconciliation, if you have underpaid, you must submit an amended Form A1-QRT for each underpaid quarter. Separate payments for each underpaid quarter must be accompanied by a completed Form A1-WP. Also enter your state withholding number on your check. This will ensure that your payment will be properly applied to your account. You may calculate and include penalty and interest amounts with your payment or, if you wish, the department will calculate these and bill you once the amended return is processed.

Overpayments

A credit notice for each overpaid quarter will be generated once your amended Form A1-QRT is processed and payments confirmed. This credit will then be applied against existing liabilities, if any, or against a future quarter. **Do not use a credit until you have received a credit notice.**

If you think a refund is justified, you must submit a written request for refund. The top portion of the credit notice, or a copy, should accompany your written request. No refund will be issued once the credit is applied against a liability. No refund will be issued if the credit was previously issued due to

an amended Form A1-QRT and subsequently applied to another quarter.

IMPORTANT: So that you may be properly credited with having filed your return, and to facilitate the handling when received, enter your Arizona withholding tax number, your federal employer identification number, and your telephone number in the space provided.

Your return is not complete unless all information is entered and the report is signed and dated.

Penalties

A \$500 penalty will be charged if this return is late or if this return or the information required to be filed with this return is found not to be properly completed.

Attaching Forms W-2 and/or 1099-R

The department will accept Forms W-2, W-2G, W-2C or 1099-R (with Arizona withholding) sent one of two ways:

1. A paper copy of each Form W-2 or 1099-R (with Arizona withholding) can be sent with the Form A-1R.
2. A magnetic tape, cartridge, or diskette with the required information can be sent to:

Arizona Department of Revenue
Data Management Division
Tape Librarian
1600 W Monroe
Phoenix AZ 85007

Refer to publication 701, Magnetic Media Reporting, for information regarding magnetic media specifications for reporting federal forms W-2 and 1099.